

EXHIBIT B

Mosley Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FTX TRADING LTD., *et al.*,¹

Debtors.

Chapter 11

Case No. 22-11068 (JTD)

(Jointly Administered)

**DECLARATION OF EDGAR W. MOSLEY II IN SUPPORT
OF DEBTORS' SUPPLEMENT TO MOTION OF DEBTORS
FOR ENTRY OF AN ORDER EXTENDING THE TIME TO FILE
(A) SCHEDULES OF ASSETS AND LIABILITIES AND STATEMENTS
OF FINANCIAL AFFAIRS AND (B) RULE 2015.3 FINANCIAL REPORTS**

I, Edgar W. Mosley II, hereby declare under penalty of perjury:

1. I am a Managing Director at Alvarez & Marsal North America, LLC ("A&M"), a restructuring advisory services firm specializing in interim management, crisis management, turnaround consulting, operational due diligence, creditor advisory services and financial and operation restructuring.

2. I have more than 20 years of restructuring and distressed investment experience across various industries, including oil & gas, manufacturing, transportation, automotive, retail, industrial construction, telecommunications, healthcare, and consumer products. I have a Bachelor's Degree from Harvard University, and have been recognized as a Certified Insolvency and Restructuring Advisor by the Association of Insolvency and Restructuring Advisors, where I served on the board from 2019 until 2020.

¹ The last four digits of FTX Trading Ltd.'s and Alameda Research LLC's tax identification number are 3288 and 4063 respectively. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://cases.ra.kroll.com/FTX>.

3. Since joining A&M, I have been involved in numerous Chapter 11 restructurings including Seadrill Limited (2020 and 2017), Valaris plc, Diamond Offshore Drilling, Inc., Imerys Talc America, White Star Petroleum, Southcross Energy, Magnum Hunter Resources, Exide Technologies (where I served as the Chief Restructuring Officer), and Visteon Corporation.

4. I submit this declaration (the “Declaration”) in support of the *Supplement to Motion of Debtors for Entry of an Order Extending the Time to File (A) Schedules of Assets and Liabilities and Statements of Financial Affairs and (B) Rule 2015.3 Financial Reports* and the *Motion of Debtors for Entry of an Order (I) Extending the Time to File (A) Schedules of Assets and Liabilities and Statements of Financial Affairs and (B) Rule 2015.3 Financial Reports and (II) Granting Certain Related Relief* [D.I. 26] (together, the “Motion”).² I am not being compensated separately for this testimony other than through payments received by A&M as financial advisor proposed to be retained by FTX Trading Ltd. and its affiliated debtors and debtors-in-possession (collectively, the “Debtors”). Except as otherwise indicated herein, all of the facts set forth in this Declaration are based upon my personal knowledge, my review of relevant documents, information provided to me by A&M professionals involved in advising the Debtors in the above-captioned cases (the “Chapter 11 Cases”) or information provided to me by the Debtors. If called upon to testify, I could and would testify to the facts set forth herein on that basis. I am authorized to submit this Declaration on behalf of the Debtors.

5. The Debtors and their advisors have encountered substantial challenges in their attempts to obtain the information necessary to compile and file the Schedules and Statements and 2015.3 Reports. The data is voluminous and located in various locations. Some

² Defined terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

of these locations are inaccessible to the Debtors and require inputs from various sources that the Debtors are still working to access, understand and extract. Additionally, given the state of the records, I believe it is necessary in many cases to cross-reference multiple sources or find other means of verification in order to ensure the accuracy of the information. There are limited internal resources to assist in this process, and many of the internal systems of record that the Debtors are utilizing are non-traditional or used in non-traditional ways. This has slowed data-utilization and raised questions of reliability. Additionally, many of the key individuals who have information and knowledge about the Debtors' resources and systems of record are no longer available to, or have limited availability for, the Debtors and their advisors. As of the filing of this Declaration, the Debtors still do not have full records for their customers and do not have completed financials through the Petition Date.

6. The Debtors also outsourced to third parties a large portion of the accounting functions necessary to operate their businesses prior to the commencement of these Chapter 11 Cases. I believe that the efforts of these third-party providers that continue to provide services to the Debtors have been made significantly more difficult and time consuming due to the lack of access to records, key personnel and records.

7. The Debtors and their advisors have been working expeditiously to obtain and review the information necessary to compile the Schedules and Statements and 2015.3 Reports. However, I do not believe that the Debtors will be able to file the Schedules and Statements and Rule 2015.3 Reports by the deadlines originally requested. It is my view that, if the Debtors were required to file the Schedules and Statements and 2015.3 Reports by such deadlines, the information may be inaccurate or incomplete. For these reasons, the relief requested in the Motion is in the best interests of the Debtors and their estates.

Dated: December 21, 2022

/s/ Edgar W. Mosley II

Edgar W. Mosley II

Alvarez & Marsal North America, LLC

Managing Director